

Doc 93-4670

The White House
Office of the Press Secretary

For Immediate Release

April 15, 1993

STATEMENT BY THE COMMUNICATIONS DIRECTOR

The President and Mrs. Clinton's 1992 tax return shows that they have paid \$70,228 in Federal Income Tax on an Adjusted Gross Income of \$290,697, of which \$34,527 was the President's salary as Governor of Arkansas and \$203,172 was income from Mrs. Clinton's partnership in the Rose Law Firm. The remaining income was from interest, dividend, and partnership income, capital gains and Mrs. Clinton's directors fees and honoraria.

The Clintons claimed \$39,190 in itemized deductions, which included \$19,452 in contributions to charities. A list of charitable contributions over \$500 is attached.

The Clinton's showed capital gains of \$16,336, principally from the sale of Mrs. Clinton's interest in the Rose Building Limited Partnership, which owns the Rose Law Firm's building (\$13,199).

The Clintons sent a check for \$4,085 with their tax return, which will be mailed today to the Philadelphia Regional Office of the Internal Revenue Service.

93-4670

1040 U.S. Individual Income Tax Return 1992

Department of the Treasury-Internal Revenue Service

IRS use only--Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 1992, or other tax year beginning

1992 ending

19

OMB No. 1545-0074

Label

Use the IRS
label.
Otherwise,
please print
or type.

WILLIAM J CLINTON
HILLARY RODHAM CLINTON
THE WHITE HOUSE
1600 PENNSYLVANIA AVENUE N.W.
WASHINGTON, DC 20500

Your social security number

Spouse's social security number

For Privacy Act and
Paperwork Reduction
Act Notice, see page 4.**Presidential
Election Campaign**

Do you want \$1 to go to this fund?

Yes

No

Note: checking "Yes" will
not change your tax or
reduce your refund.

If joint return, does your spouse want \$1 to go to this fund?

Yes

No

Filing Status

1

Single

2

Married filing joint return (even if only one had income)

3

Married filing separate return. Enter spouse's SSN above and full name here. ►

4

HH (with qualifying person). If the qualif person is a child but not your esp, enter child's name here ►

5

Qualifying widower with dependent child (your spouse died) ► 19

Exemptions

6 a

b Yourself If your parent(s) or someone else can claim you as a dependent on his or her tax return, do not check box B. But be sure to check the box on line 33b on page 2

b

Spouse

Dependent:

(1) Name (first, initial, and last name)

Check

if under

age 1

(3)

If age 1 or older,
dependent's social
security number

(4)

Dependent's
relationship to you

(5)

No of mos
lived in your
home in 1992

CHELSEA

DAUGHTER

12

No. of boxes
checked on 6a
and 6b

2

No. of your
children on 6c
what:

b lived with you

c didn't live with
you due to divorce
or separationd. No. of other
dependents
on 6ee Add numbers
entered on
lines above

3

d If your child didn't live with you but is claimed as your dependent under a prior 1988 agreement, check here ►

e Total number of exemptions claimed

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

7

237,699.

8a

7,269.

Attach
Copy B of your
Forms W-2,
W-2G, and
1099-R here.

b Taxable interest income. Attach Schedule B if over \$400

9

743.

b Tax-exempt interest income. DON'T include on line 8a

10

1,404.

b Dividend income. Attach Schedule B if over \$400

11

b Taxable refunds, credits, or offsets of state and local income taxes

12

b Alimony received

13

16,336.

b Business income or (loss). Attach Schedule C or C-EZ

14

b Capital gain or (loss). Attach Schedule D

15

b Capital gain distributions not reported on line 13

16

b Other gains or (losses). Attach Form 4707

17a

b Total IRA distributions

17b

b Taxable amount

18

b Total pensions and annuities

19

b Taxable amount

20

b Rents, royalties, partnerships, estates, trusts, etc. Attach Schedule E

21a

b Farm income or (loss). Attach Schedule F

21b

b Unemployment compensation

22

b Social Security benefits

23

b Taxable amount

b Other income

32,400

b Add the amounts in the far right column for lines 7 through 22. This is your total income

32,400.

b Add lines 24a through 29. These are your total adjustments

297,177.

**Adjustments
to Income**

b Your IRA deduction

24a

b Spouse's IRA deduction

24b

b One-half of self-employment tax

25

b Self-employed health insurance deduction

26

b Keogh retirement plan and self-employed SEP deduction

27

6,480.

b Penalty on early withdrawal of savings

28

b Alimony paid. Recipient's SSN ►

29

b Add lines 24a through 29. These are your total adjustments

6,480.

AGI

b Subtract line 30 from line 23. This is your adjusted gross income

290,697.

Form 1040 (1992) WILLIAM J. CLINTON & HILLARY RODHAM CLINTON

Tax Computation	32 Amount from line 31 (adjusted gross income)	32	290,697.
	33a Check if: <input type="checkbox"/> You were 65 or older. <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65 or older. <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here > 33a <input type="checkbox"/>		
	b If your parent (or someone else) can claim you as a dependent, check here > 33b <input type="checkbox"/>		
	c If you are married filing separately and your spouse itemizes deductions or you are a dual-status alien, see page 22 and check here > 33c <input type="checkbox"/>		
	34 Enter the larger of your: Itemized deductions from Schedule A, line 26. OR Standard deduction shown below for your filing status. But if you checked any box on line 33a or b, go to page 22 to find your standard deduction. • Single-\$3,600 • Head of household-\$3,250 • Married filing jointly or Qualifying widow(er)-\$6,000 • Married filing separately-\$3,000	34	39,190.
	35 Subtract line 34 from line 32	35	251,507.
	36 If line 32 is \$78,950 or less, multiply \$2,300 by the total number of exemptions claimed on line 36. If line 36 is more than line 35, enter -0-	36	0.
	37 Taxable income. Subtract line 36 from line 35. If line 36 is more than line 35, enter -0-	37	251,507.
	38 Enter tax. Check if from: <input type="checkbox"/> Tax table. <input type="checkbox"/> Tax Rate Schedules. <input checked="" type="checkbox"/> Schedule D, or <input type="checkbox"/> Form 8615. Amount, if any, from Form(s) 8614 > _____	38	70,228.
	39 Additional taxes. Check if from: <input type="checkbox"/> Form 4970. <input type="checkbox"/> Form 4972	39	
	40 Add lines 38 and 39 >	40	70,228.
Credits	41 Credit for child and dependent care expenses. <input type="checkbox"/> 41		
	42 Credit for the elderly or the disabled. Attach Schedule R <input type="checkbox"/> 42		
	43 Foreign tax credit. Attach Form 1118 <input type="checkbox"/> 43		
	44 Other credits. Check if from: <input type="checkbox"/> Form 3800. <input type="checkbox"/> Form 8303 <input type="checkbox"/> Form 8801. <input type="checkbox"/> Form (specify) <input type="checkbox"/> 44		
	45 Add lines 41 through 44	45	0.
	46 Subtract line 45 from line 40. If line 45 is more than line 40, enter -0- >	46	70,228.
Other Taxes	47 Self-employment tax. Attach Schedule SE. Also, see line 25	47	
	48 Alternative minimum tax. Attach Form 6251	48	
	49 Recapture taxes. Check if from: <input type="checkbox"/> Form 4255. <input type="checkbox"/> Form 8611. <input type="checkbox"/> Form 8828	49	
	50 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	50	
	51 Tax on qualified retirement plans, including IRAs. Attach Form 6329	51	
	52 Advance earned income credit payments from Form W-2	52	
	53 Add lines 46 through 52. This is your total tax >	53	70,228.
Payments	54 Federal income tax withheld. If 100%, enter > <input type="checkbox"/> 54 44,147.		
	55 1992 estimated tax payments and amount applied from 1991 return <input type="checkbox"/> 55 21,920.		
Attach Forms W-2, W-2G, and 1099-R to front.	56 Earned income credit. Attach Schedule EIC	56	
	57 Amount paid with Form 4688 (extension request)	57	
	58 Excess social security, Medicare, and RRTA tax withheld <input type="checkbox"/> 58 76.	58	
	59 Other payments. Check if from: <input type="checkbox"/> Form 2439. <input type="checkbox"/> Form 4136 <input type="checkbox"/> 59		
	60 Add lines 54 through 59. These are your total payments >	60	66,143.
Refund or Amount You Owe	61 If line 60 is more than line 53, subtract line 53 from the 60. This is the amount you OVERPAID > <input type="checkbox"/> 61 0.		
Attach check or money order on top of Form(s) W-2, etc., on the front.	62 Amount of line 61 you want REFUNDED TO YOU >	62	
	63 Amount of line 61 you want APPLIED TO YOUR 1993 EST TAX > <input type="checkbox"/> 63		
	If line 53 is larger than line 60, subtract line 60 from the 53. This is the AMOUNT YOU OWE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your name, address, social security number, daytime phone number, and "1992 Form 1040" on it		
	64 Estimated tax penalty. Also include on line 64 <input type="checkbox"/> 64 4,085.		

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature:

COPY
Sponsoring firm, both must sign

Date

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OMB No. 1525-0074

1992Attachment
Sequence No. 07
Your social security number**Schedule A**

(Form 1040)

Department of the Treasury
Internal Revenue Service
Name(s) on Form 1040**Schedule A--Itemized Deductions**

► Attach to Form 1040.

► See Instructions for Schedule A (Form 1040).

WILLIAM J. CLINTON & HILLARY RODHAM CLINTON

Caution: Do not include expenses reimbursed or paid by others.		
Medical and Dental Expenses	1 Medical and dental expenses ----- 2 Enter amount from Form 1040, line 32 290,697. 3 Multiply line 2 above by 7.6% (.076) 4 Subtract line 3 from line 1. If less than zero, enter -0-	1 2 3 4
Taxes You Paid	5 State and local income taxes 6 Real estate taxes 7 Other taxes. List—Include personal property taxes. ► PERSONAL PROPERTY 48.	5 6 7 8
Interest You Paid Note: Personal Interest is not deductible.	9a Home mortgage interest and points reported to you on Form 1098 b Home mortgage interest not reported to you on Form 1098. If paid to an individual, show that person's name and address. ► 10 Points not reported to you on Form 1098 11 Investment interest 12 Add lines 9a through 11	9a 9b 10 11 12
Gifts to Charity	13 Contributions by cash or check SEE ATTACHED 19,452. 14 Other than cash or check. If over \$500, you MUST attach Form 8283 15 Carryover item prior year 16 Add lines 13 through 15	13 14 15 16
Casualty	17 Casualty or theft loss(es). Attach Form 4684	17
Moving Job Expenses and Most Other Misc- ellaneous Deduct- ions	18 Moving expenses. Attach Form 3903 or 3903F 19 Unreimbursed employee expenses—job travel, union dues, job educ., etc. 20 Other expenses—List type and amount ► K1 PORTFOLIO DED 2,652.	18 19 20
Other Misc- ellaneous Deductions	21 Add lines 18 and 20 22 Enter amount from Form 1040, line 32 290,697. 23 Multiply line 22 above by 2% (.02) 24 Subtract line 23 from line 21. If zero or less, enter -0-	21 22 23 24
Total Itemized Deductions	25 Is the amount on Form 1040, line 32, more than \$106,250 (more than \$53,825 if marital filing separately)? • NO. Your deduction is not limited. Add lines 4, 8, 12, 16, 17, 18, 24, and 25. } • YES. Your deduction may be limited. See page A-8 for the amount to enter. Caution: Be sure to enter on Form 1040, line 34, the LARGER of line 26 or your standard deduction.	25 26 LIMITED

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1992

Itemized Deductions		Schedule A Supporting Schedule
Description	Amount	
WILLIAM J CLINTON & HILLARY RODHAM CLINTON		
CASH CONTRIBUTIONS		
CHURCH	10,220.	
ARKANSAS CHILDREN HOSPITAL	1,500.	
NATL. CTR. ON EDUC. & ECON	2,000.	
AMER & ARK BAR FOUNDATIONS	550.	
ARKANSAS ARTS"CENTER	800.	
WATERSHED PROJECT	500.	
WELLESLEY COLLEGE	500.	
YALE LAW SCHOOL	600.	
MISC. ORGANIZED CHARITIES	2,782.	
TOTAL	19,452.	

Schedule A&B (Form 1040) 1992

Name as shown on Form 1040. Do not enter name and social security number if shown on page 1.

WILLIAM J CLINTON & HILLARY RODHAM CLINTON

Schedule B--Interest and Dividend Income

Attachment
Sequence No. 08

Part I
Interest
Income
(See
pages 14
and B-1.)

If you had over \$400 in taxable interest income OR you are claiming the exclusion of interest from Series EE U.S. savings bonds issued after 1989, you must complete this part. List ALL interest you received. If you had over \$400 in taxable interest income, you must also complete Part III. If you received, as a nominee, interest that actually belongs to another person, or you received or paid accrued interest on securities transferred between interest payment dates, see page B-1.

Note: If you received a Form 1099-INT, Form 1099-DIV, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

Interest Income	Amount
1 List name of payer--if any interest income is from seller-financed mortgages, see page B-1 and list this interest first. ► SEE ATTACHED STATEMENT	13,893.
2 Add the amounts on line 1	13,893.
3 Excludable interest on series EE U.S. savings bonds issued after 1989 from Form 8815, line 14. You MUST attach Form 8815 to Form 1040	(6,624.)
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8. ►	7,269.
5	7,269.
6	7,269.
7	7,269.
8	7,269.
9	7,269.
10	7,269.

Part II
Dividend
Income
(See
pages 15
and B-1.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that form.

Dividend Income	Amount
5 List name of payer--include on this line capital gain distributions, nontaxable distributions, etc. ► GT GLOBAL INVESTOR SVCS.	27.
6 LIZ CLAIBORNE	161.
7 WALMART	320.
8 TCBX	60.
9 VALUE PARTNERS I	175.
10 Add the amounts on line 5	743.
11 Capital gain distributions. Enter here and on Schedule D*	743.
12 Nontaxable distributions (See the instructions for Form 1040, line 8.)	743.
13 Add lines 11 and 12	743.
14 Subtract line 13 from line 10. Enter the result here and on Form 1040, line 9 ►	743.

*If you received capital gain distributions but do not need Schedule D to report any other gains or losses, see the instructions for Form 1040, lines 13 and 14.

Part III
Foreign
Accounts
and
Foreign
Trusts
(See
page B-2.)

If you had over \$400 of interest or dividends OR had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must complete this part.

11a At any time during 1992, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1

b If 'Yes,' enter the name of the foreign country ► **X**

12 Were you the grantor of, or transferor to, a foreign trust that existed during 1992, whether or not you have any beneficial interest in it? If 'Yes,' you may have to file Form 3520, 3520-A, or 828

Yes

No

X

X

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Schedule B Supporting Schedule		1992
WILLIAM J CLINTON & HILLARY RODHAM CLINTON		Schedule B Supporting Schedule
Description		Amount
INTEREST INCOME		
CHEMICAL BANK-AR MUN		365.
CORTLAND FUND-MUNICIPAL		1,384.
SMITH CAPITAL-AR MUN		1,960.
SMITH CAPITAL-MUNICIPALS		1,035.
TWIN CITY BANK		1,620.
UNION NATIONAL BANK		1,044.
WORTHEN NATIONAL BANK		2,974.
AR. MUN BONDS		1,880.
ROSE LAW FIRM		1,118.
STEPHENS, INC.		30.
STEPHENS, INC.		3.
WORTHEN INVESTMENTS		45.
VALUE PARTNERS I		433.
MIDLIFE INVESTMENTS		2.
TOTAL		13,893.

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OMB No. 1545-0674

1992

Attachment
Sequence No. 12A**Schedule D**

(Form 1040)

Department of the Treasury
Internal Revenue Service
Name as shown on Form 1040**Capital Gains and Losses**

(And Reconciliation of Forms 1099-B for Bartering Transactions)

► Attach to Form 1040. ► See Instructions for Schedule D (Form 1040).

► For more space to list transactions for lines 1a and 9a, get Schedule D-1 (Form 1040).

Your social security number [REDACTED]

WILLIAM J CLINTON & HILLARY RODHAM CLINTON

Caution: Add the following amounts reported to you for 1992 on Forms 1099-B and 1099-S (or on substitute statements): (a) proceeds from transactions involving stocks, bonds, and other securities, and (b) gross proceeds from real estate transactions not reported on another form or schedule. If this total does not equal the total of lines 1a and 9a, column (d), attach a statement explaining the difference.

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(b) Description of Property 15 remote, 100 shares 7% preferred of "XYZ" Co.	(a) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) Loss If (a) is more than (d), subtract (d) from (a)	(g) Gain If (c) is more than (e), subtract (e) from (d)
---	--------------------------------------	----------------------------------	-----------------	----------------------------	---	---

1a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions.

MUN BOND	12/03/91	09/22/92	15,263.	15,000.		263.

1b Amounts from Schedule D-1, line 1b. Attach Sch D-1

1c Total of All Sales Price Amounts.

Add column (d) of lines 1a and 1b ► 1a 15,263.

1d Other Transactions.

2 Short-term gain from sale or exchange of your home from Form 2119, line 17 or 23	2		
3 Short-term gain from installment sales from Form 6252, line 26 or 37	3		
4 Short-term gain or (loss) from like-kind exchanges from Form 8824	4		
5 Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries	5		
6 Short-term capital loss carryover from 1991 Schedule D, line 38	6	3,464.	
7 Add lines 1a, 1b, 1d, and 2 through 6, in columns (f) and (g)	7	6,339.	
8 Net short-term capital gain or (loss). Combine columns (f) and (g) of line 7	8	-2,612.	

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

9a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions.

MUN BOND	08/05/88	01/16/92	12,608.	11,644.		964.

9b Amounts from Schedule D-1, line 9b. Attach Sch D-1

9c Total of All Sales Price Amounts.

Add column (d) of lines 9a and 9b ► 9a 12,608.

9d Other Transactions.

SEE ATTACHED		18,113.	3,914.		14,199.

10 Long-term gain from sale or exchange of your home from Form 2119, line 17 or 23	10		
11 Long-term gain from installment sales from Form 6252, line 26 or 37	11		
12 Long-term gain or (loss) from like-kind exchanges from Form 8824	12		
13 Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries	13	3,785.	
14 Capital gain distributions	14		
15 Gain from Form 4797, line 8 or 10	15		
16 Long-term capital loss carryover from 1991 Schedule D, line 43	16		
17 Add lines 9a, 9b, 9d, and 10 through 16, in columns (f) and (g)	17	18,948.	
18 Net long-term capital gain or (loss). Combine columns (f) and (g) of line 17	18	18,948.	

H773 For Paperwork Reduction Act Notice, see Form 1040 Instructions.

CF2150 12/00/92

Schedule D (Form 1040) 1992

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Schedule D (Form 1040) 1992

Name(s) shown on Form 1040. Do not enter name and social security number if shown on page 1.

WILLIAM J. CLINTON & HILLARY RODHAM CLINTON**Part III Summary of Parts I and II**

18 Combine lines 8 and 18 and enter the net gain or (loss). If a gain, also enter the gain on Form 1040, line 13

19 16,336.

Note: If both lines 18 and 19 are gains, see Part IV below.
20 If line 19 is a (loss), enter here and as a (loss) on Form 1040, line 13, the smaller of:

- a. The (loss) on line 19; or
- b. (\$3,000) or, if married filing a separate return, (\$1,500)

20 1

Note: When figuring whether line 20a or 20b is smaller, treat both numbers as positive.

Complete Part V if the loss on line 19 is more than the loss on line 20 OR if Form 1040, line 37, is zero.

Part IV Tax Computation Using Maximum Capital Gains Rate

USE THIS PART TO FIGURE YOUR TAX ONLY IF BOTH LINES 18 AND 19 ARE GAINS, AND:

You checked

Filing status box:
1
2 or 5

AND

Form 1040,
Line 37, is over:\$21,900
\$35,800

You checked

Filing status box:
3
4

AND

Form 1040,
Line 37, is over:\$43,280
\$74,100

21 Enter the amount from Form 1040, line 37

22 Enter the smaller of line 18 or line 19

23 Subtract line 22 from line 21

24 Enter \$21,450 if you checked filing status box 1; \$35,800 if you checked filing status box 2 or 5;
\$17,900 if you checked filing status box 3; or \$28,750 if you checked filing status box 4

25 Enter the greater of line 23 or line 24

26 Subtract line 25 from line 21

27 Figure the tax on the amount on line 25. Use the Tax Table or Tax Rate Schedules, whichever applies

28 Multiply line 26 by 28% (.28)

29 Add lines 27 and 28. Enter here and on Form 1040, line 38, and check the box for Schedule D

21	251,507.
22	16,336.
23	235,171.
24	35,800.
25	235,171.
26	16,336.
27	65,654.
28	4,574.
29	70,228.

Part V Capital Loss Carryovers from 1992 to 1993

30 Enter the amount from Form 1040, line 38. If a loss, enclose the amount in parentheses

30

31 Enter the loss from line 20 as a positive amount

31

32 Combine lines 30 and 31. If zero or less, enter -0-

32 0.

33 Enter the smaller of line 31 or line 32

33

Note: If both lines 8 and 20 are losses, go to line 34; otherwise, skip lines 34-38.

34 Enter the loss from line 8 as a positive amount

34

35 Enter the gain, if any, from line 18

35

36 Enter the amount from line 33

36

37 Add lines 36 and 38

37

38 Short-term capital loss carryover to 1993. Subtract line 37 from line 34. If zero or less, enter -0-

38 0.

Note: If both lines 18 and 20 are losses, go to line 39; otherwise, skip lines 39-45.

39 Enter the loss from line 18 as a positive amount

39

40 Enter the gain, if any, from line 8

40

41 Enter the amount from line 33

41

42 Enter the amount, if any, from line 34

42

43 Subtract line 42 from line 41. If zero or less, enter -0-

43

0.

44 Add lines 40 and 43

44

45 Long-term capital loss carryover to 1993. Subtract line 44 from line 39. If zero or less, enter -0-

45

Part VI Election Not to Use the Installment Method. Complete this part only if you elect out of the installment method and report a note or other obligation at less than full face value.

46 Check here if you elect out of the installment method

►

47 Enter the face amount of the note or other obligation

►

48 Enter the percentage of valuation of the note or other obligation

%

Part VII Reconciliation of Forms 1099-B for Bartering Transactions. Complete this part only if you received one or more Forms 1099-B or substitute statements reporting bartering income.

Amount of bartering income from Form 1099-B or substitute statement reported on Form 1040

49 Form 1040, line 22

49

50 Schedule C, C-EZ, D, E, or F (specify) ►

50

51 Other form or schedule (Identify). If nonresidential, indicate reason—attach additional sheets if necessary:

51

52 Total. Add lines 49 through 51. This amount should be the same as the total bartering income on all

Forms 1099-B and substitute statements received for bartering transactions

52

1992 Continuation Sheet for Schedule D (Form 1040)

NAME(S) & ADDRESS(S) OF FATHER, IF PARENT AND MOTHER AND SOCIAL SECURITY NUMBER IS SHOWN ON OTHER SIDE

93-4670

Your tax ID number:

WILLIAM J CLINTON & HILLARY RODHAM CLINTON

9d Long-Term Other Transactions

9d Totals (add columns (d), (f), and (g)). Enter here and on Schedule D (Form 1040). Line 24

18113

14199

93-4670

OMB No. 1545-0074

1992

Attachment
Sequence No. 13

Your social security number

SCHEDULE E
 (Form 1040)
Department of the Treasury
Internal Revenue Service
General Information Return
Supplemental Income and Loss
 (From rental real estate, royalties, partnerships, estates, trusts, REMICs, etc.)
 ► Attach to Form 1040 or Form 1041.
 ► See Instructions for Schedule E (Form 1040).
WILLIAM J CLINTON & HILLARY RODHAM CLINTON
Part I Income or Loss From Rental Real Estate and Royalties Note: Report income and expenses from the rental of personal property on Schedule C or C-EZ. Report term rental income or loss from Form 4636 on page 2, line 39.

1	Show the kind and location of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it for personal purposes for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year?	Yes	No	
A	MIDLIFE INVESTMENTS			A		
B			B		
C			C		
		Properties		Total		
Income:		A	B	C	(Add columns A, B, and C.)	
3	Rents received	3			3	
4	Royalties received	4	1.		4	1.
Expenses:						
5	Advertising	5				
6	Auto and travel	6				
7	Cleaning and maintenance	7				
8	Commissions	8				
9	Insurance	9				
10	Legal and other professional fees	10				
11	Management fees	11				
12	Mortgage interest paid to banks, etc	12				
13	Other interest	13				
14	Repairs	14				
15	Supplies	15				
16	Taxes	16				
17	Utilities	17				
18	Other (Net)	18				
19	Add lines 3 through 18	19			19	
20	Depreciation expense or depletion	20			20	
21	Total expenses. Add lines 19 and 20	21				
22	Income or (loss) from rental real estate or royalty prop. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198	22	1.			
23	Deductible rental real estate loss. Caution: Your rental real estate loss on line 22 may be limited. See instructions to find out if you must file Form 6198	23				
24	Income. Add positive amounts from line 22. Do not include any losses	24			1.	
25	Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter the total losses here	25				
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. N Parts II, III, IV, and the 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 18. Otherwise, include this amount in the total on line 40 on page 2	26			1.	

N773 For Paperwork Reduction Act Notice, see Form 1040 Instructions.

OPR140 11/16/92

Schedule E (Form 1040) 1992

93-4670

Page 2

Schedule E (Form 1040) 1982

Attachment Sequence No. 13

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

WILLIAM J CLINTON & HILLARY RODHAM CLINTON

Note: If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below.

Part II Income or Loss From Partnerships and S Corporations

If you report a loss from an at-risk activity, you MUST check either column (e) or (f) of line 27 to describe your investment in the activity.

If you check column (f), you must attach Form 6198.

	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	Investment At-Risk (e) At-Risk (f) Some at-Risk
27		P			X
A	VALUE PARTNERS I	P			
B	ROSE BLDG LTD PARTNERSHIP	P			
C	OKC LIMITED PARTNERSHIP	P			
D	MIDLIFE INVESTMENTS	P			X
E					

Passive Income and Loss		Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 6562 if required)	(h) Passive income from Schedule K-1	(i) Non-passive loss from Schedule K-1	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A				
B	1,322.			
C	3.			
D				
E				
28 a Total	1,325.			
28 b Total				
29 Add columns (h) and (k) of line 28a				29 1,325.
30 Add columns (g), (i), and (j) of line 28b				30
31 Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below				31 1,325.

Part III Income or Loss From Estates and Trusts

	(a) Name	(b) Employer identification number	
32			
A			
B			
C			
Passive Income and Loss		Nonpassive Income and Loss	
(d) Passive deduction or loss allowed (attach Form 6562 if required)	(e) Passive income from Schedule K-1	(f) Deduction or loss from Schedule K-1	
A			
B			
C			
33 a Total			
33 b Total			
34 Add columns (d) and (f) of line 33a			34
35 Add columns (e) and (g) of line 33b			35
36 Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below			36

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2a	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
37					
38 Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below				38	

Part V Summary

39 Net farm rental income or (loss) from Form 4685. Also complete line 41 below	39
40 TOTAL income or (loss). Combine lines 28, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 18	40 1,326.
41 Reconciliation of Farming and Fishing Income: Enter your gross farming and fishing income reported in Parts II and III, and on line 38	41

* ENTIRE DISPOSITION OF PASSIVE ACTIVITY

4952Department of the Treasury
Internal Revenue Service**93-4670****Investment Interest Expense Deduction**

> Attach to your tax return.

OMB No. 1545-0181

1992Attachment
Sequence No. 72

Name(s) shown on return

WILLIAM J CLINTON & HILLARY RODHAM CLINTONIdentifying number
[REDACTED]

1	359.
2	0.
3	359.
4	21,698.
5	

1 Investment interest expense paid or accrued in 1992

2 Disallowed investment interest expense from 1991 Form 4852, line 8

3 Total investment interest expense. Add lines 1 and 2

4 Net investment income

5 Investment interest expense to be carried forward to 1993. Subtract line 4 from line 3.

Form 4952

Department of the Treasury
Internal Revenue Service

Investment Interest Expense Deduction

> Attach to your tax return.

93-4670

OMB No. 1545-0111

1992

Attachment
Sequence No. 72

Identifying number

Name as known on return

WILLIAM J CLINTON & HILLARY RODHAM CLINTON

1 Investment interest expense paid or accrued in 1992	1	359.
2 Disallowed investment interest expense from 1991 Form 4952, line 8	2	0.
3 Total investment interest expense. Add lines 1 and 2	3	359.
4 Net investment income	4	21,698.
5 Disallowed investment interest expense to be carried forward to 1993. Subtract line 4 from line 3. If zero or less, enter -0-	5	
6 Investment interest expense deduction. Enter the smaller of line 3 or line 4	6	359.

WILLIAM J CLINTON & HILLARY ROUGHAM CLINTON
 ATTACHMENT TO FORM 1040
 1992

93-4670

COMPUTATION OF INCLUDABLE AMOUNT OF STATE INCOME TAX REFUND

1. STATE INCOME TAX REFUND RECEIVED	1541
2. AMOUNTS FROM 1991 SCHEDULE A LINES 4, 8, 12, 16, 17, 18, 24 & 25	40885
3. AMOUNTS FROM 1991 SCHEDULE A LINES 4, 11 & 17	612
4. SUBTRACT LINE 3 FROM LINE 2	40273
5. AMOUNT FROM LINE 34, FORM 1040	37310
6. SUBTRACT LINE 5 FROM LINE 2	3575
7. DIVIDE LINE 6 BY LINE 4	0.0888
8. MULTIPLY LINE 7 BY LINE 1	137
9. SUBTRACT LINE 8 FROM LINE 1	1404

REFUNDS OF AMOUNTS CLAIMED AS ITEMIZED DEDUCTIONS

1. REFUND OF STATE INCOME TAX PER LINE 9	1404
2. ALL OTHER SCHEDULE A REFUNDS	0
3. ADD LINES 1 AND 2	1404
4. TOTAL ITEMIZED DEDUCTIONS	40885
5. STANDARD DEDUCTION	<u>5700</u>
6. SUBTRACT LINE 5 FROM LINE 4	35185
7. ENTER THE SMALLER OF LINE 3 OR LINE 6	1404
8. TAXABLE INCOME FOR PRIOR YEAR	<u>179007</u>
9. ENTER THE FOLLOWING AMOUNTS TO INCLUDE IN INCOME: IF LINE 8 IS ZERO OR MORE ENTER LINE 7 & REPORT AS INCOME FROM STATE INCOME TAX REFUND	1404